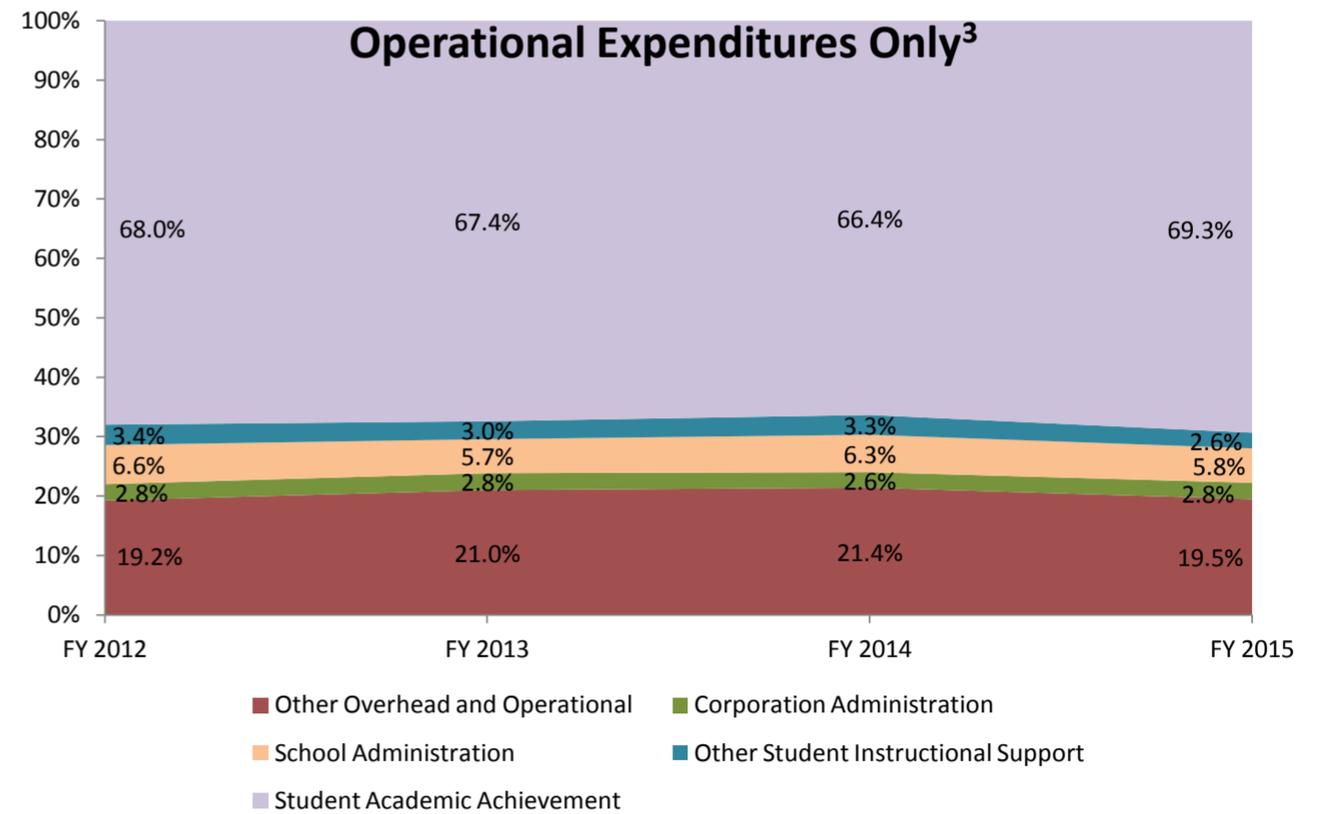
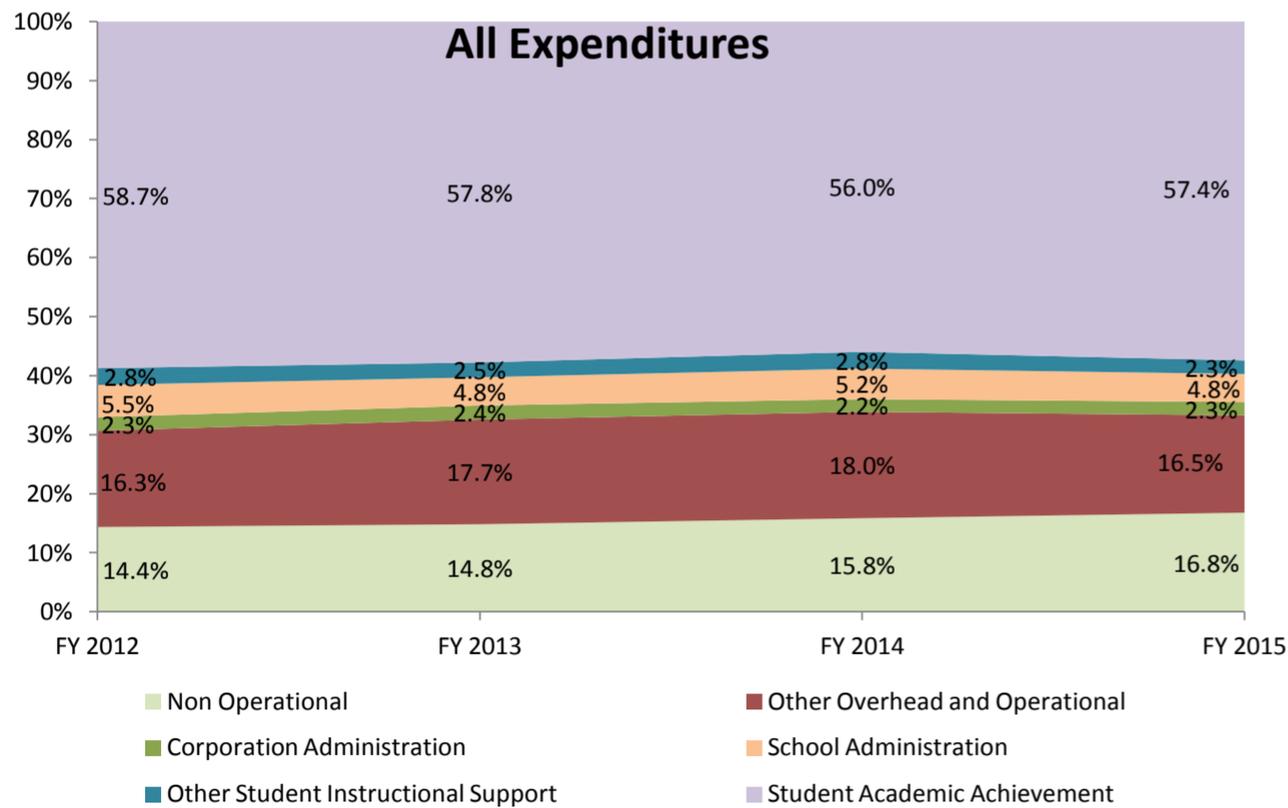


School Corporation Expenditures by Account
Biannual Financial Report Data
Washington Com Schools (1405)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$13,466,360	59.0%	\$14,032,089	53.2%	\$14,881,209	58.7%	\$13,797,628	57.8%	\$13,390,354	56.0%	\$14,693,306	57.4%
Student Instructional Support	\$1,845,864	8.1%	\$1,952,801	7.4%	\$2,103,274	8.3%	\$1,743,153	7.3%	\$1,915,432	8.0%	\$1,802,882	7.0%
Total	\$15,312,223	67.1%	\$15,984,890	60.6%	\$16,984,484	67.0%	\$15,540,781	65.1%	\$15,305,787	64.0%	\$16,496,188	64.5%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,952,873	17.3%	\$5,339,534	20.2%	\$4,715,576	18.6%	\$4,801,648	20.1%	\$4,826,848	20.2%	\$4,797,035	18.7%
Non Operational	\$3,549,063	15.6%	\$5,073,388	19.2%	\$3,635,713	14.4%	\$3,541,680	14.8%	\$3,790,544	15.8%	\$4,294,609	16.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$7,501,936	32.9%	\$10,412,922	39.4%	\$8,351,289	33.0%	\$8,343,328	34.9%	\$8,617,392	36.0%	\$9,091,644	35.5%

Grand Total	\$22,814,159	\$26,397,812	\$25,335,772	\$23,884,108	\$23,923,179	\$25,587,833
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Washington Com Schools (1405)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$57,777	\$335,493	\$319,414	\$230,463	298.9%	-31.3%	-27.8%
11100	Regular Programs	Elementary	\$3,714,424	\$5,441,941	\$5,033,501	\$5,492,427	47.9%	0.9%	9.1%
11200	Regular Programs	Middle/Junior High	\$1,072,480	\$1,498,478	\$1,411,087	\$1,340,453	25.0%	-10.5%	-5.0%
11300	Regular Programs	High School	\$1,711,134	\$2,397,769	\$2,190,743	\$2,544,434	48.7%	6.1%	16.1%
11350	Regular Programs	High School - Academic Honors Diploma	\$24,300	\$24,875	\$238,408	\$167,872	590.8%	574.9%	-29.6%
11420	Regular Programs	Vocational Education - Agriculture B	\$43,480	\$66,676	\$77,255	\$74,882	72.2%	12.3%	-3.1%
11430	Regular Programs	Vocational Education - Distributive Education	\$62,124	\$90,245	\$109,322	\$111,909	80.1%	24.0%	2.4%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$113,901	\$157,628	\$111,647	\$60,720	-46.7%	-61.5%	-45.6%
11470	Regular Programs	Vocational Education - Business Education	\$126,482	\$204,811	\$228,214	\$229,082	81.1%	11.9%	0.4%
11480	Regular Programs	Vocational Education - Industrial Education A	\$64,645	\$116,342	\$122,571	\$130,060	101.2%	11.8%	6.1%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$32,253	\$5,730	\$0	\$0	NA	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$42,714	\$85,827	\$67,321	\$65,976	54.5%	-23.1%	-2.0%
12520	Special Programs	Culturally Different - Compensatory	\$913	\$0	\$0	\$0	NA	NA	NA
14100	Summer School Programs	Elementary	\$0	\$14,531	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$40,584	\$33,824	\$10,379	\$16,668	-58.9%	-50.7%	60.6%
16100	Remediation	Remediation Testing	\$100,218	\$175,819	\$75,790	\$51,938	-48.2%	-70.5%	-31.5%
17100	Pay. to Other Gov. Units in State	Transfer Tuition	\$0	\$821	\$0	\$2,625	NA	219.6%	NA
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$48,998	\$108,665	\$98,501	\$112,515	129.6%	3.5%	14.2%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$1,415,679	\$1,874,270	\$2,095,623	\$3,272,959	131.2%	74.6%	56.2%
17600	Pay. to Other Gov. Units in State	Joint Services and Supply - Other	\$0	\$0	\$42,377	\$0	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$195,434	\$426,706	\$216,789	NA	10.9%	-49.2%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$89,579	\$32,194	\$34,246	\$20,729	-76.9%	-35.6%	-39.5%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$40,048	\$53,353	\$3,298	\$12,506	-68.8%	-76.6%	279.3%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$4,000	\$0	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$203,767	\$304,718	\$184,030	\$160,040	-21.5%	-47.5%	-13.0%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$8,530	\$0	\$0	\$0	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$400,830	\$500,717	\$251,693	\$102,790	-74.4%	-79.5%	-59.2%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$168,378	\$0	\$0	\$0	NA	NA	NA
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$4,118	\$3,277	\$43,330	\$58,453	1319.3%	1684.0%	34.9%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$91,364	\$257,933	\$168,685	\$161,567	76.8%	-37.4%	-4.2%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$46,719	\$46,213	\$55,451	NA	18.7%	20.0%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$421,637	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$10,100,357	\$14,032,089	\$13,390,354	\$14,693,306	45.5%	4.7%	9.7%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$0	\$7,578	\$0	\$0	NA	NA	NA
21220	Students	Guidance Services - Counseling Services	\$372,139	\$512,747	\$483,323	\$411,674	10.6%	-19.7%	-14.8%
21290	Students	Guidance Services - Other Guidance Services	\$5,743	\$1,513	\$0	\$0	NA	NA	NA
21340	Students	Health Services - Nurse Services	\$81,707	\$123,005	\$134,440	\$126,332	54.6%	2.7%	-6.0%
21390	Students	Health Services - Other Health Services	\$0	\$5,531	\$4,391	\$2,561	NA	-53.7%	-41.7%
21910	Students	Other Support Services Students - Service Area Direction	\$0	\$0	\$49,504	\$45,002	NA	NA	-9.1%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$5,124	\$220	NA	NA	-95.7%
24100	School Administration	Office of The Principal	\$774,999	\$1,199,616	\$1,125,195	\$1,093,858	41.1%	-8.8%	-2.8%
24900	School Administration	Other Support Services - School Admin.	\$76,332	\$102,812	\$113,455	\$123,236	61.4%	19.9%	8.6%
Student Instructional Support Total			\$1,310,919	\$1,952,801	\$1,915,432	\$1,802,882	37.5%	-7.7%	-5.9%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$17,900	\$19,307	\$18,352	\$18,160	1.5%	-5.9%	-1.0%
23150	General Administration	Board of Education - Legal Services	\$4,393	\$5,726	\$943	\$0	NA	NA	NA
23160	General Administration	Board of Education - Promotion Expenses	\$2,511	\$591	\$222	\$537	-78.6%	-9.1%	142.1%
23210	General Administration	Executive Administration - Office of The Superintendent	\$191,058	\$263,828	\$361,032	\$427,711	123.9%	62.1%	18.5%

School Corporation Expenditures by Account
Biannual Financial Report Data
Washington Com Schools (1405)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
23220 General Administration Executive Administration - Community Relations	\$8,043	\$15,341	\$259	\$295	-96.3%	-98.1%	14.0%				
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$9,745	\$68	\$10,089	\$7,294	-25.1%	10705.9%	-27.7%				
25160 Central Services Fiscal Services - Financial Accounting	\$62,206	\$106,197	\$117,420	\$116,293	86.9%	9.5%	-1.0%				
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$2,144	\$0	\$0	\$0	NA	NA	NA				
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$6,419	\$7,248	NA	NA	12.9%				
25199 Central Services Fiscal Services - Other - Other	\$0	\$709,978	\$0	\$0	NA	NA	NA				
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$251,517	\$0	\$0	NA	NA	NA				
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$20,140	\$0	\$0	\$0	NA	NA	NA				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$1,279,264	\$1,944,529	\$1,877,147	\$1,797,611	40.5%	-7.6%	-4.2%				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$298	\$221	\$2,515	\$19,965	6602.1%	8935.6%	693.8%				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$82,892	\$91,379	\$91,210	\$84,614	2.1%	-7.4%	-7.2%				
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$902	\$0	\$0	\$0	NA	NA	NA				
26499 Category not Specified Other - 2007 Account Code	\$260,672	\$0	\$0	\$0	NA	NA	NA				
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$7,575	\$8,305	\$7,544	\$11,805	55.8%	42.1%	56.5%				
26600 Oper. & Maint. of Plant Serv. Security Services	\$5,057	\$3,750	\$0	\$0	NA	NA	NA				
26700 Oper. & Maint. of Plant Serv. Insurance	\$129,390	\$133,833	\$217,745	\$153,560	18.7%	14.7%	-29.5%				
27010 Student Transportation Service Area Direction	\$79,105	\$96,073	\$102,490	\$51,902	-34.4%	-46.0%	-49.4%				
27100 Student Transportation Vehicle Operation	\$164,476	\$240,383	\$176,278	\$154,676	-6.0%	-35.7%	-12.3%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$65,241	\$46,090	\$18,080	\$21,672	-66.8%	-53.0%	19.9%				
27500 Student Transportation Insurance on Buses	\$5,888	\$28	\$1,164	\$283	-95.2%	910.7%	-75.7%				
27700 Student Transportation Contracted Transportation Services	\$275,690	\$292,949	\$420,190	\$462,785	67.9%	58.0%	10.1%				
27900 Student Transportation Other Student Transportation Services	\$128,839	\$159,200	\$194,379	\$145,035	12.6%	-8.9%	-25.4%				
31100 Food Services Operations Service Area Direction	\$27,113	\$24,689	\$29,857	\$29,794	9.9%	20.7%	-0.2%				
31200 Food Services Operations Food Preparation and Dispensing	\$263,359	\$430,323	\$507,717	\$551,387	109.4%	28.1%	8.6%				
31400 Food Services Operations Food Purchases	\$307,736	\$405,025	\$607,847	\$654,763	112.8%	61.7%	7.7%				
31900 Food Services Operations Other Food Services	\$45,952	\$90,203	\$57,949	\$79,643	73.3%	-11.7%	37.4%				
Overhead and Operational Total					\$3,447,588	\$5,339,534	\$4,826,848	\$4,797,035	39.1%	-10.2%	-0.6%
Non Operational											
33100 Community Service Operations Direction of Community Services	\$0	\$2,608	\$0	\$0	NA	NA	NA				
33300 Category not Specified Civic Services	\$0	\$5,566	\$5,460	\$5,590	NA	0.4%	2.4%				
33400 Category not Specified Athletic Coaches	\$89,919	\$100,312	\$105,508	\$85,015	-5.5%	-15.2%	-19.4%				
33920 Other Community Services Contributions to Historical Societies	\$600	\$600	\$0	\$0	NA	NA	NA				
33990 Other Community Services Other	\$6,542	\$0	\$25,000	\$158,204	2318.5%	NA	532.8%				
41000 Category not Specified Land Acquisition and Development	\$1,316	\$49,460	\$0	\$0	NA	NA	NA				
43000 Category not Specified Professional Services	\$510,837	\$2,650	\$1,000	\$74,102	-85.5%	2696.3%	7310.2%				
44000 Category not Specified Educational Specifications Dev.	\$0	\$1,733	\$0	\$0	NA	NA	NA				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$299,596	\$1,561,149	\$10,707	\$10,825	-96.4%	-99.3%	1.1%				
45400 Building Acq., Const. and Impr. Sports Facilities	\$0	\$38,971	\$20,168	\$19,733	NA	-49.4%	-2.2%				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$113,814	\$84,396	\$92,609	\$131,528	15.6%	55.8%	42.0%				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$265,948	\$231,967	\$136,418	\$140,099	-47.3%	-39.6%	2.7%				
49000 Category not Specified Other Facilities Acq. and Construction	\$58,056	\$0	\$0	\$0	NA	NA	NA				
51100 Principal on Debt Bonds	\$715,825	\$651,071	\$703,231	\$705,650	-1.4%	8.4%	0.3%				
51600 Principal on Debt Other DLGF Approved Debt	\$19,853	\$438	\$0	\$0	NA	NA	NA				
52100 Interest on Debt Bonds	\$47,972	\$128,929	\$411,747	\$484,350	909.6%	275.7%	17.6%				
52200 Interest on Debt Temporary Loans	\$132,830	\$214,760	\$87,475	\$89,014	-33.0%	-58.6%	1.8%				
52600 Interest on Debt Other DLGF Approved Debt	\$0	\$0	\$21,222	\$0	NA	NA	NA				
53100 Lease Rental Buildings-Principal	\$1,175,000	\$977,780	\$1,199,850	\$1,424,850	21.3%	45.7%	18.8%				
53150 Lease Rental Buildings-Interest	\$0	\$1,021,000	\$970,150	\$965,650	NA	-5.4%	-0.5%				
54200 Advancements and Obligations Common School Fund - Principal	\$73,390	\$0	\$0	\$0	NA	NA	NA				
Non Operational Total					\$3,511,497	\$5,073,388	\$3,790,544	\$4,294,609	22.3%	-15.4%	13.3%

School Corporation Expenditures by Account
Biannual Financial Report Data
Washington Com Schools (1405)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Prorated by Fund									
26491 NA	PERF - Academic Achievement	\$63,321	\$0	\$0	\$0	NA	NA	NA	NA
26491 NA	PERF - Instructional Support	\$11,992	\$0	\$0	\$0	NA	NA	NA	NA
26491 NA	PERF - Overhead and Operational	\$14,580	\$0	\$0	\$0	NA	NA	NA	NA
26491 NA	PERF - Non Operational	\$843	\$0	\$0	\$0	NA	NA	NA	NA
26492 NA	Social Security - Academic Achievement	\$534,488	\$0	\$0	\$0	NA	NA	NA	NA
26492 NA	Social Security - Instructional Support	\$98,225	\$0	\$0	\$0	NA	NA	NA	NA
26492 NA	Social Security - Overhead and Operational	\$100,446	\$0	\$0	\$0	NA	NA	NA	NA
26492 NA	Social Security - Non Operational	\$6,902	\$0	\$0	\$0	NA	NA	NA	NA
26494 NA	Group Insurance - Academic Achievement	\$2,324,204	\$0	\$0	\$0	NA	NA	NA	NA
26494 NA	Group Insurance - Instructional Support	\$424,181	\$0	\$0	\$0	NA	NA	NA	NA
26494 NA	Group Insurance - Overhead and Operational	\$389,885	\$0	\$0	\$0	NA	NA	NA	NA
26494 NA	Group Insurance - Non Operational	\$29,782	\$0	\$0	\$0	NA	NA	NA	NA
26496 NA	Unemployment Compensation - Academic Achievement	\$2,852	\$0	\$0	\$0	NA	NA	NA	NA
26496 NA	Unemployment Compensation - Instructional Support	\$546	\$0	\$0	\$0	NA	NA	NA	NA
26496 NA	Unemployment Compensation - Overhead and Operational	\$374	\$0	\$0	\$0	NA	NA	NA	NA
26496 NA	Unemployment Compensation - Non Operational	\$39	\$0	\$0	\$0	NA	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Academic Achievement	\$441,138	\$0	\$0	\$0	NA	NA	NA	NA
Prorated by Fund Total		\$4,443,798	\$0	\$0	\$0	NA	NA	NA	NA